Sales Tax on Cloth.

Q.—82. **Sri A. BHEEMAPPA NAIK** (Molakalmuru).—

Will the Government be pleased to state :—

(*a*) (*i*) the rate of levy of sales-tax on hand-made cloths ;

(*ii*) on cloths manufactured on power-loom ;

(*iii*) the rate of levy on those cloths in Madras Presidency ;

(*b*) whether it is recovered at single point or multi-points ?

A.—**Sri Kadidal MANJAPPA** (Minister for Revenue and Public Works).—

(*a*) (*i*) Three pies per rupee of turnover up to 31st December 1951 and 1½ pies per rupee with effect from 1st January 1952. Subject to conditions as to licenses and license fees, these rates are leviable on sales of hand-loom cloth other than the following, which are exempt :—

Cloth woven on hand-looms wholly with handspun yarn by persons not dealing in cloth of any other description, and

Cloth woven on hand-looms wholly or partly with mill yarn if the sale is to a wholesale or retail dealer in Mysore.

(*ii*) Six pies per rupee of turnover. But the sale of cloth manufactured by power-looms, other than mills, is exempt from taxation if the sale is to a wholesale or retail dealer in Mysore.

(*iii*) It is the same as in Mysore in respect of hand-loom cloth. But in respect of power-loom cloth it is 3 pies per rupee of turnover of every sale. The levy is at multi-point.

(*b*) At single-point in Mysore both in respect of hand-loom cloth and power-loom cloth as noted below :—

(*i*) *Hand-loom cloth.*—One and a half pies per rupee at the stage of sale to the consumer.

(*ii*) *Power-loom cloth.*— Six pies per rupee of turnover at the stage of sale to the consumer.

Land Revenue Revision Committee recommendations.

Q.—132. **Sri G. A. THIMMAPPA GOWDA** (Arkalgud).—

Will the Government be pleased to state :—

(*a*) when the final report of the Committee for the Revision of the Land Revenue System in Mysore was submitted to the Government ;

(*b*) the steps they have taken to implement its recommendations ;

(*c*) how many of these recommendations have been given effect to ?

A.—**Sri Kadidal MANJAPPA** (Minister for Revenue and Public Works).—

(*a*) The Committee submitted its final report on 1st August 1950.

(*b*) Action has already been taken in respect of the Committee's recommendations on Inams and Tenancy Law. The Mysore Inam Villages (Abolition of Inam Tenure) Bill was laid before the previous Legislative Assembly. The Mysore Tenancy Act, 1952 has been promulgated and it has been ordered to be given effect to in 9 taluks in the first instance from 1st August 1952.

The other recommendations are under consideration.

(*c*) *Vide* reply to (*b*).

Sales Tax and Assistant Sales Tax Officers.

Q.—144. **Sri G. BASAPPA** (Hosadurga).—

Will the Government be pleased to state :—

(*a*) the demand fixed for a Sales-tax Officer in the State ;

(*b*) the demand fixed for an Assistant Sales-tax Officer ;

(*c*) the financial implication involved in each case ?

A.—**Sri Kadidal MANJAPPA** (Minister for Revenue and Public Works).—

(*a*) What exactly is the information required by the member in asking